

SMART-TEL COMMUNICATIONS, INC

ATTCHMENT 2

14. Section 63.18 (h) in Attachemt 2, provide the name, address, citizenship and principal business of the applicatn's ten percent or greater direct and indirect shareholders or other equity holders, and identify any interlocking directorates.

Response to question 14

Name: Mr. Iqbal Tai
President
SMART-TEL COMMUNICATIONS, INC.
819 Yonkers Ave.
Yonkers, NY 10704
Telephone # 914-237-5189
Facsimile#: 914-476-2580
Citizenship: United States
Percent Ownership: 100 Percent
State of Incorporation: New York
Principal business: Telecommunications-Resaler

Name: Mr. Mohak Shah
Controller
SMART-TEL COMMUNICATIONS, INC.
819 Yonkers Ave.
Yonkers, NY 10704
Telephone # 718-314-6013
Facsimile#: 914-206-3525
Citizenship: United States
Principal business: Telecommunications-Resaler